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to solicit offers of financing from lenders to the tenants' proposals, and notify the respective tenant and lender when an offer matches a proposal.

102. (new) A method, comprising the steps of:

improving a space, financing for the improvements being provided by an entity other than a tenant of the space, financing for the tenant improvements being obtained at the tenant's cost of funds;

leasing the space from a landlord to the tenant under a space lease; and

leasing the improvements to the tenant under an improvements lease distinct from the space lease.

103. (new) The method of claim 102, wherein:

the improvements are leased from a special purpose entity, the landlord of the space being the owner of, or lessor of the tenant improvements to, the special purpose entity under tax accounting, financial statements of the special purpose entity being consolidated with financial statements of the landlord.

104. (new) The method of claim 102, wherein:

rent payments under the improvements lease are fully tax deductible to the tenant.

105. (new) The method of claim 103, wherein:

the improvements being financed by debt issued by the special purpose entity, the debt being non-recourse against the special purpose entity, the landlord and the improvements.

106. (new) The method of claim 105, wherein the debt is secured by a rent obligation of the tenant under a lease of the improvements.

107. (new) The method of claim 103, wherein:

the special purpose entity is capitalized by participations comprising: (a) an equity investment by the landlord of at least three percent of the value of the improvements and (b) debt

issued by the special purpose entity for at least about eighty percent of the value of the improvements.

108. (new) The method of claim 103, wherein:

at least about 80% of the capitalization of the special purpose entity is a loan to the special purpose entity secured by a triple-net absolute obligation of the tenant.

109. (new) The method of claim 108, wherein

a majority of the loan to the special purpose entity is supplied by a party other than the landlord, and the landlord owns a participation in the loan made to the special purpose entity.

110. (new) The method of claim 108:

wherein a building in which the space is located is encumbered by a mortgage;

and further comprising the step of, entry by the lender to the special purpose entity and a mortgagee of the mortgage into an inter-creditor agreement, each waiving any interest in the other's collateral.

111. (new) The method of claim 103, wherein the improvements have been constructed and are owned by the landlord, the tenant or jointly by landlord and tenant;

and further comprising the step of conveying or leasing the improvements to the special purpose entity before or concurrently with entry into the improvements lease.

112. (new) The method of claim 103, wherein

the improvements being financed by debt issued by the special purpose entity, the debt being secured at least in part by a lien on the improvements.

113. (new) The method of claim 103, wherein

upon an event of default under the improvements lease, the tenant assumes an obligation to purchase the improvements from the special purpose entity for a stipulated amount.

114. (new) The method of claim 102, wherein:  
the improvements lease is structured together with the space lease to support an accounting conclusion that the improvements lease is to be classified as an operating lease.

115. (new) The method of claim 102, wherein:  
rent payments under the improvements lease have a present value at least equal to a value of the improvements at a time of commencement of the improvements lease.

116. (new) The method of claim 102, the improvements being off-balance-sheet for the tenant.

117. (new) The method of claim 102, further comprising the step of:  
entry by the tenant into an obligation to construct the improvements and to assume costs associated with the construction.

118. (new) The method of claim 102, wherein  
rent payments under the improvements lease are secured, in full or in part, by a personal or corporate guaranty or by a letter of credit of the tenant.

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#### REMARKS

This paper responds to the Office Action of January 17, 2002.

Filed concurrently herewith is a Petition for Extension of Time for two months, which extends the time to respond through June 20, 2002. Accordingly, this response is timely filed. In the event that any further extension of time is required, Applicant petitions for that extension of time required to make this response timely.

Applicant respectfully requests reconsideration of the application. Claims 1-118 are now pending, a total of 118 claims. Claims 1, 2, 28, 31, 53, 56, 60, 74, 93 and 102 are independent.